

EXHIBIT JJ

23

January 29, 1996

Bernard L. Madoff
885 Third Avenue
New York, NY 10022-4834

Via Fax: 001-212-4868178

Dear Bernie,

I am looking forward to our meeting in New York on February 26, 1996.

As that date approaches, and in preparation for the meeting, I would appreciate your preparing financial accounts of the status of the investments in Magnify Inc. and Premero Investments.

I assume that you have acted within the framework we discussed in our conversations.

May I, once again, express my confidence in you and your abilities, and thank you for your cooperation.

With best wishes,

Yair Green, Attorney at Law

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January 3, 1999
2000

Bernard L. Madoff
Investment Securities
885 Third Avenue
New York, NY 10022-4384

Via Fax No. 001-212-486-8178

Dear Bernie,

Before anything else, allow me to congratulate you for being honored by the financial industry in the U.S. and by the Jewish community. The honors are well deserved.

Like so many others, I am pleased that we have entered the third millennium without any major technological breakdowns or problems. I don't agree with those who feel that the considerable effort expended and significant sums of money spent on preparing for Y2K were wasted. It was by far preferable to make those efforts than to regret not making them. As you Americans say, "better safe than sorry."

I plan to be in the U. S. in the second half of February 2000. I will contact you well in advance in order to arrange a date for a meeting.

In the meantime, would you kindly transfer the sum of \$3,000,000 (three million US dollars) from account number 1FN024-30, Magnify Inc., to the account of the Yeshaya Horowitz Foundation held with you.

Would you also kindly transfer the sum of \$200,000 (two hundred thousand US dollars) to Magnify's account in Bank Hapoalim BM, Jerusalem Main Branch (branch no. 690), account number ■■■3199. This sum is for the company's regular ongoing activities.

I am looking forward to seeing you once again next month.

Best regards,

Yair Green, Attorney at Law

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MAGNIFY 00100

Jerusalem
April 13, 2000

Bernard L. Madoff
Investment Securities
885 Third Avenue
New York, NY 10022-4384

Via Fax No. 001-212-486-8178

Dear Bernie,

I was pleased to hear in our last telephone conversation that your trip to Japan was enjoyable.

Thank you for reassuring me that, despite the volatility of the stock market in New York, the portfolios which you manage on our behalf have not been jeopardized.

Over and above my requests to you in my letter of 3 January 2000, I will be asking you, in a few weeks' time, to transfer an additional sum of money from the account of Magnify Inc. held with you, no. 1FN024-30, to the account of the Yeshaya Horowitz Foundation held with you. This transfer will reflect the recent approval granted by the Foundation's members for a number of very important scientific-medical projects in Israel.

In the meantime, I would appreciate your forwarding the sum of \$120,000 (one hundred and twenty thousand US dollars) from the above account of Magnify Inc., no. 1FN024-30, to Magnify's account in Bank Hapoalim BM, Jerusalem Main Branch (branch no. 690), account number ■ 3199. This sum is for the company's ongoing activities.

As the Passover holiday approaches, I take this opportunity to wish you and your family a very Happy Holiday Season.

Best regards,


Yair Green, Attorney at Law

Jerusalem
December 31, 2000

Bernard L. Madoff
Investment Securities
885 Third Avenue
New York, NY 10022-4384

Via Fax No. 001-212-486-8178

Dear Bernie,

With considerable trepidation, I have been following the volatility of the stock market over the past several months. Now that you have an elected President in the US, who is in the process of choosing a Conservative cabinet for himself, I hope that the market will begin to calm down.

I make these remarks notwithstanding my complete confidence in your ability to manage the funds in your care despite the complicated situation, both because I trust your skills and competencies, and because the funds are managed as hedge funds.

As you are probably aware, we in Israel are also going to be voting, on February 6, 2001, for Prime Minister of the state. The reason for this election is, fundamentally, the very complex negotiations between Israel and the Palestinians. The situation here is, naturally, more complicated for us than financial concerns over the stock market in America; but as a hopeless optimist, I trust that we will ultimately emerge from the process as a united and internally stronger nation.

This is no easy task, because we Jews can be compared to salt and pepper. When you sprinkle a bit of salt and pepper on food, it enhances the flavor; but when you sit down to eat a plateful of salt and pepper, the result can be quite overpowering. Likewise, a sprinkling of Jews all over the world can do much to enhance the quality of human endeavor in general, but an entire nation of Jews is not easy to swallow.

Almost immediately after our elections, i.e., on February 7 or thereabouts, I will be traveling to New York for a short visit. Please check your calendar and let me know when you can give me a few hours on February 8 or 9.

In the meantime, I would appreciate your transferring the sum of \$5,000,000 (five million US dollars) from account number 1FN024-30, Magnify Inc., to the account of the Yeshaya Horowitz Foundation held with you.

Would you also kindly transfer the sum of \$250,000 (two hundred fifty thousand US dollars) to Magnify's account in Bank Hapoalim BM, Jerusalem Main Branch (branch no. 690), account number ■3199.

I am looking forward to seeing you once again in February, and in the meantime I send you and Ruth best wishes for the New Year.

Kind regards,

Yair Green, Attorney at Law

Jerusalem
December 19, 2001

Bernard L. Madoff
Investment Securities
885 Third Avenue
New York, NY 10022-4384

Via Fax No. 013-1-212-486-8178

Dear Bernie,

Despite the difficult economic situation in Israel and the rest of the world this past year, the Yeshaya Horowitz Association was very active and assumed a number of new and important projects, which we hope will advance scientific and medical research in Israel.

I will tell you more about them when I am next in the United States.

I hope to be in New York at some time between February 10 - 21. I will let you know as soon as I have finalized my plans so that we can coordinate a meeting.

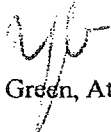
In the meantime, I would be grateful if you could transfer \$7,000,000 (seven million US dollars) from account number 1FN024-30, Magnify Inc., to the account of the Yeshaya Horowitz Foundation held with you.

Please also transfer \$325,000 (three hundred twenty-five thousand US dollars) to Magnify's account in Bank Hapoalim BM, Jerusalem Main Branch (branch no. 690), account number ■ 3199.

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I look forward to meeting with you again this coming February. Until then, I extend my best wishes for the New Year to you and Ruth.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Yair Green', with a stylized flourish at the end.

Yair Green, Attorney at Law

Jerusalem
July 21, 2002

Bernard L. Madoff
Investment Securities
885 Third Avenue
New York, NY 10022-4384

Via Fax No. 013-1-212-486-8178

Dear Bernie,

I have been following stock market events these past few months with some trepidation. I'm sure that last week's abrupt downward slide in the Dow Jones and Nasdaq set a record. Because I have great faith in your abilities, and on the basis of your periodic assurances, I have every confidence that these drops are not significantly affecting the portfolios you manage for us.

Still, I am quite concerned, in particular because of the scope of these portfolios, even though the shares comprising them are hedged.

This will be one of the things we discuss when at our scheduled meeting on Wednesday, August 7, 2002 (11:30 a.m.) at your office. I would also appreciate it if you had the semi-annual financial reports for Magnify, Premero and Strand ready for me by then.

I am looking forward to that meeting.

With best wishes,


Yair Green, Attorney at Law

Jerusalem
June 20, 2007

Mr. Bernard Madoff
Bernard Madoff Investment Securities LLC
885 Third Avenue
New York NY 10022

Via Fax No. 013-1-212-4868178

Dear Bernie,

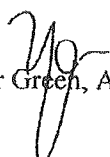
I hope you and your family are well, and that business is at least as good as the equity market these days.

It has been quite some time since we met or spoke. I hope we can rectify this situation in the next month or so, as I plan to be in New York during the second half of July or at the end of August. I will of course be in touch to schedule a meeting with you. If you have already made plans to be out of the city this summer, please let me know when, so that I can take this into account when making my own plans.

I hope that this time the meeting actually does take place, since I think – and I hope you agree with me – that it is imperative for our mutual interest that we meet face to face at least two or three times a year.

In the meantime, I would be grateful if you could transfer \$7,000,000 from the account of Magnify Inc. to the account of the Yeshaya Horowitz Association held with you. This is to cover some of the Association's commitments thus far for 2007.

With all best wishes,


Yair Green, Attorney at Law